



U.S. Department  
of Transportation

Federal Aviation  
Administration

Great Lakes Region  
Illinois, Indiana, Michigan,  
Minnesota, North Dakota,  
Ohio, South Dakota,  
Wisconsin

2300 E Devon Avenue  
Des Plaines, Illinois 60018

**POLICY AND PROCEDURE MEMORANDUM - AIRPORTS DIVISION**

NUMBER : 5100.8B

DATE : FEB 24 1993

SUBJECT : Audits and Project Closeouts

CANCELLATION : PPM 5100.8A dated June 19, 1986

REFERENCES : 1 - FAA Order 5100.38A, Airport Improvement Program (AIP) Handbook, 10/24/89.  
2 - 49 CFR Part 18, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments.  
3 - OMB Circular A-128, Audits of State and Local Governments.  
4 - FAA Order 5100.36, Airport Development Aid Program (ADAP) Handbook, 8/3/79 as amended.  
5 - OMB Circular A-87, Cost Principles Applicable to Grants and Contracts with State and Local Governments.

APPENDICES : 1 - Cognizant Agency Assignments  
2 - Sponsor's Guide to Quality Project Closeout Report Requirements  
3 - Inventory of Changes  
4 - Resolution of Comments (Internal Use Only)

1. Background. The standard Assurances in the AIP application for Federal Assistance and Standard Conditions of the grant agreement incorporate the provisions of 49 CFR Part 18 and OMB Circular A-128. On March 11, 1988 the OMB

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Distribution: AGL-600/601/602/603/605/ Originator: AGL-610  
610/620 ADO-CHI/ADO-DET/  
ADO-MSP/ADO-BIS State  
Aviation Directors (for  
information through ADO's)

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published a revision to OMB Circular A-102, Grants and Cooperative Agreements with State and Local Governments, that called for each agency to issue its own regulations from a common rule designated by OMB. The Department of Transportation, on the same date published 49 CFR Part 18 to establish consistency and uniformity in the administration of grants and cooperative agreements to State and local governments. As stated in the background paragraph of the now cancelled PPM 5100.8A: "Attachment G of A-102 set forth the standards for grantee financial managements systems and the requirements for sponsor audit capability. Attachment P of A-102 established the standard for state and local government-arranged independent audits. The basic philosophy of Attachment P is that audits be made on an organization-wide, time-frame basis, rather than on a grant-by-grant basis. A-128 supercedes Attachment P, and builds on the organization-wide, system audit concept."

## 2. Policy/Procedures.

a. Grants prior to September 18, 1985. Sponsor should have an Attachment P system audit, but may utilize a project-specific audit.

(1) A system audit, once approved by the Cognizant Agency, shall be the basis for closing out grants. The ADO shall reference the date of the last-approved system audit and approve actual allowable costs in the project close-out report (PCR). New and updated system audits will be reviewed by the Cognizant Agency.

(2) Lacking a system audit, a project-specific audit will be utilized in preparing the FPR. OIG review will not be requested by the ADO. ADAP grants meeting the criteria for Order 5100.36, paragraph 1343.a.(1) through (4), may be closed by the ADO without audit.

b. Grants subsequent to September 18, 1985. Sponsor must have an audit in accordance with OMB Circular A-128. All A-128 audits will be reviewed by the Cognizant Federal Agency (See Appendix 1). (An established ongoing system audit, started under Attachment P, not yet converted to A-128, is also acceptable.)

(1) A-128 audits, once approved by the Cognizant Agency, shall be the basis for closing out grants. The ADO shall reference the date of the last-approved A-128 audit in the final recommendation of actual allowable costs in the PCR.

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(2) Reserved.

c. Project Close-Out Procedures. In accordance with the foregoing, all grants must be covered by an Attachment P Audit, an A-128 Audit, or a Project-Specific Audit, depending on the date of the grant. (An exception is an ADAP grant being closed without audit.) Specific close-out procedures for various types of grants and situations are listed below. Generally, for grants dated prior to September 18, 1985, where the sponsor has not obtained an Attachment P or Project-Specific Audit, unilateral closure will be effected based on the ADO's knowledge of the cost of eligible work accomplished, with a very conservative accounting. Generally, this will mean that costs not associated with contracts, or otherwise documented such as administrative, some legal, overhead changes, etc., will not have Federal participation. Grants dated subsequent to September 18, 1985, shall be unilaterally closed in the same fashion.

(1) For Non-land Projects - If all the development has been completed for at least 6 months and the project is not closed, the ADO will issue a letter to the sponsor indicating that unilateral closeout will be initiated in 60 days. The ADO's letter shall contain the ADO's recap of the project costs based on partial payments or letter of credit drawdowns made up to that date. Unless the sponsor provides substantial justification within the 60 days as to why closeout should not proceed, such action shall be taken.

(2) For Projects That Include Land

(a) All land has been acquired - If all the development, including land acquisition, has been completed for at least 6 months and the project is still not closed, the ADO shall issue a letter to the sponsor indicating that certification as to property title or whatever other outstanding documentation is lacking for conventional closeout will be accepted if received within 30 days. If not received within 30 days, or adequate justification for keeping the project open is not received, the project will be unilaterally closed. The land will stay in the grant description but there will be no payment to the sponsor for the land in question.

(b) All land not acquired, costs not incurred - If there has been no sponsor activity toward acquiring the remaining land for 6 months, the land should be deleted, the grant reduced, and financially closed. If the land is required for safety reasons, the only future grant that can

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be considered is one to acquire the necessary property interests in land so deleted. The scope change and grant amount reduction shall be accomplished by unilateral grant amendment, supported by ADO backup and justification.

(c) All land not acquired, some costs incurred - Incurred costs can consist of an offer to purchase, filing of condemnation, or any case where the sponsor is obligated to purchase the land, if the seller accepts the offer or the condemnation action cannot be withdrawn or cancelled. In the case of grants dated prior to May 28, 1980, land and costs may be deleted and reprogrammed. In the case of grants dated after May 28, 1980, land costs may be deleted, but the land will remain in the grant description and the land cannot be reprogrammed.

(3) Reserved.

(4) Planning and Part 150 Study Grants. Each ADO shall review the status of all open system/master planning and Part 150 study grants every 6 months to see if they are 90 or more days behind schedule. If so, the ADO and the grantee should agree on a revised schedule for completion. Continual slippage of schedules can be the basis for unilateral closure in an amount equal to the eligible work actually completed and submitted. Similarly, "continuous" or follow-up (phased) planning grants shall be withheld if the previous grant has fallen more than 6 months behind schedule. "First time" master planning grants may be closed without a system audit.

d. Indirect Costs. Indirect costs are allowable only if the Sponsor has an approved cost allocation plan prepared in accordance with OMB Circular A-87. Approved indirect cost rates for a sponsor shall remain in effect until the Sponsor submits a revised cost allocation, or until the FAA has reason to believe that the rate may have substantially changed.

e. Audits of Force Account Work and Cost-Plus-Fixed-Fee-Contracts. Generally, an audit of force account costs should not be necessary, since the system audit should cover these. In the case of a state system audit, the local Sponsor should have to submit acceptable (to the state auditors) cost documentation supporting force account work.

(1) In the case of cost plus fixed fee contracts, a number of subjective evaluations are necessary. We do not want to spend \$2,000 for an audit that may turn up \$500 in recoveries or disallowances. The dollar amount of the

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contract is a consideration. (FHWA currently (1985) used \$50,000 as a cut-off; contracts under that amount are not audited separately.) The recency of a previous audit and experience with the contractor are also considerations.

(2) If an ADO decides that a specific audit of a cost plus fixed fee contractor is needed, the cost of the audit will be an allowable project cost.

f. Financial Management System Reviews for Grants Prior to September 18, 1985.

(1) A pre-requisite to making advance payments is an acceptable financial management system, in accordance with A-102, Attachments J and G. With the inception of Attachment P requirements, and continuing with A-128 requirements, the OIG ceased performing Sponsor's Attachment G Audits. If a Sponsor desires advance payments, it would have to obtain an Attachment G Audit, without Federal participation, and submit it to the FAA (ADO). The ADO will review and accept it or not. The OIG has no involvement with Attachment G Audits, including the review process.

(2) As an option, and depending on our knowledge of a Sponsor's financial management system, it would also be an FAA (ADO) decision to accept the Sponsor's financial management system as a part of an approved Attachment P or A-128 Audit.

(3) Sponsors will be expected to perform their own routine system reviews according to the standards contained in the compliance supplement for single audits of state and local governments. The Sponsor's obligation to accomplish these system reviews is contained in Attachment G to OMB Circular A-102. In special circumstances, the OIG will perform system reviews when requested by the ADO.

g. Division Procedures.

(1) In the case of pre-September 18, 1985, grants, where a project-specific audit has been performed, the ADO will incorporate the findings of the audit in the project close-out report (PCR).

(2) In the case of grants with sponsors utilizing a periodic system audit, the PCR shall reference the last approved system audit and conclude with final allowable costs.

(3) In the case of ADAP grants being closed without audit, per 2.a.(2) above, no review will be done. The ADO

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audit, per 2.a.(2) above, no review will be done. The ADO shall obtain sufficient backup cost data from the sponsor to allow determination of the amount of final eligible and allowable costs to be set forth in the PCR.

h. Project Close-out Report (PCR). The PCR will take on greater importance with the elimination of Regional Grant Review's (RGR's). ADO action on final payments and financial closures will be based on the PCR. In order to standardize the information and format of the PCR, the following guidance shall be followed:

(1) The report should be in narrative form, and include as a minimum - a project summary, including the airport development or study scope, any unusual factors or conditions to be considered before final payment, use of force account, and the maximum grant amount.

(2) A statement whether all work included on approved project plans and included in the grant's project description has been satisfactorily completed; and whether or not all construction or planning work was performed in full conformity with approved project plans and specifications, Sponsor's certification should be referenced.

(3) A statement whether the Sponsor has claimed costs for any work not within the scope of the project.

(4) A statement that the Sponsor has complied with the terms and conditions of the grant agreement, including all special conditions; Sponsor's certification should be referenced.

(5) A presentation of total eligible and allowable costs, broken down by costs claimed and recommended. The amount suspended or disallowed shall be set forth together with the reasons for disallowance. Any unusual factors or circumstances relating to the project should be discussed in the report and conclusions or decisions relating thereto should be stated. The cost information should be presented in the format shown in Appendix 2.

(6) After January 1, 1993, the format for PCR submitted by the sponsor to the ADO should conform to Appendix 2. Preparation of the PCR is an eligible project cost, and it is an internal ADO document. After the ADO determines the sponsor's PCR acceptable, the ADO has the option of submitting the PCR in its entirety or only the following pages to AGL-610 for final processing:

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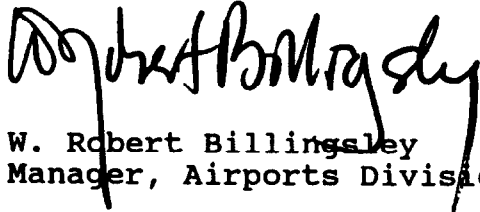
- Project Summary
- Executive Summary
- Project Cost Summary
- Adjustment Notes.

i. Phase 8 Issuances.

(1) In cases where no further payment is due, AGL-610 will issue a Phase 8, dated the same date the ADO approves the PCR.

(2) If the grant amount requires adjustment, based on the PCR, AGL-610 will issue a Phase 8 dated as of the Accounting certification date on the 1413.

(3) If a final payment is due AGL-610 will issue a Phase 8, dated as of the payment.



W. Robert Billingsley  
Manager, Airports Division

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## COGNIZANT AGENCY ASSIGNMENTS

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Federal Register / Vol. 51, No. 3 / Monday, January 6, 1986 / Notices

OFFICE OF MANAGEMENT AND  
BUDGETFederal Agencies Responsible for  
Cost Negotiation and Audit of State  
and Local Governments; Republication

[Editorial Note: The following document was originally published at page 52406 in the issue of Monday, December 23, 1985. In that publication, the list of cognizant agency assignments for the State of Missouri was omitted and the asterisks in the list were not printed correctly. The corrected document is reprinted below in its entirety.]

AGENCY: Office of Management and Budget, Financial Management Division.

ACTION: Final notice.

**SUMMARY:** This notice transmits a revised list of Federal agencies responsible for administering the provisions of OMB Circular A-87, "Cost Principles for State and Local Governments," and OMB Circular A-128, "Audits of State and Local Governments."

**FOR FURTHER INFORMATION CONTACT:** Marvin E. Saunders, Financial Management Division, (202) 395-3993.

John J. Lordan,

Deputy Associate Director for Financial Management.

**SUPPLEMENTARY INFORMATION:**

## Office of Management and Budget

Federal Agencies Responsible for Cost  
Negotiation and Audit of State and  
Local Governments

Agency: Office of Management and Budget.

Action: Notice of Cognizant Agency Assignments.

**Summary:** This notice transmits a revised list of Federal agencies responsible for administering the provisions of OMB Circular A-87, "Cost Principles for State and Local Governments," and OMB Circular A-128, "Audits of State and Local Governments."

In the past OMB has assigned cognizance separately for cost allocation and for audit. The revised list combines the assignments and makes one Federal agency responsible for both requirements. Federal agencies assigned cognizance under this notice shall remain cognizant for a period of three years.

The revised list replaces cognizant agency assignments published in the Federal Register on February 28, 1980, and October 6, 1980. The revised list also replaces audit assignments for local governments included in the Director of OMB's Memorandum to Departments and Agencies dated March 2, 1982.

For Further Information Contact: Marvin E. Saunders, Financial Management Division, Office of Management and Budget, Washington, DC 20503, (202) 395-3993.

Supplemental Information: On February 27, 1985, OMB requested comments from the major grantmaking agencies on a proposed revision to the cognizant agency assignments. Comments received from the agencies were analyzed and considered in developing the revised list included in this notice.

The revised list assigns cognizance under Circulars A-87 and A-128 for most governmental units included in the 1980 and 1982 lists. Where organizational changes have occurred at the State and local levels, appropriate cognizant agency assignments have been made for the new government entities. Cognizant agency assignments have been made for all States, including State agencies, Territorial governments, Indian tribal governments, and larger local governments are also included. Those State departments and local units of government not listed should deal with the Federal agency providing them the most funds.

Generally, the new assignments make the same Federal agency responsible for cost negotiation and for audit. The only exception is for statewide cognizance. Under Circular A-87, the Department of Health and Human Services has negotiated statewide cost allocation plans for all States, plus the District of Columbia and Puerto Rico. OMB sees no reason for change. Consequently, in many cases the Federal agencies assigned statewide responsibility for cost negotiation and the lead agency for audit will be different.

The following Federal agencies will continue to be responsible for audit and approval of cost allocation plans and general oversight of single audits.

Indian tribal governments ..... DOI  
Territorial governments ..... DOI  
Special districts:  
Airport authorities ..... DOT  
Economic development districts ..... DOC  
Hospital, library, and health districts ..... HHS

\*Lead agencies for audit are designated in the list by an asterisk. For local governments the asterisk also indicates the Federal agency responsible for negotiating cost allocation plans. Federal agencies assigned as lead agencies should represent the interest of other Federal audit agencies in carrying out the cognizant agency responsibilities for single audit of State and local governments. Federal agencies assigned audit cognizance for State and local departmental units shall cooperate with and assist the lead agency in carrying out the requirement for the single audit.

Housing and urban development HUD  
districts.  
Park and recreation districts ..... DOI  
Port authorities ..... DOT  
School districts ..... ED  
Transit districts ..... DOT  
Water and sewer districts ..... EPA

Because of frequent changes in Federal agency funding levels of State and local recipients requiring changes in cognizant assignments, several agencies have suggested that the term of the cognizance assignments be fixed. OMB agrees that this would be useful and has established the period of assignments at three years. During that time cognizant agencies requiring help in accomplishing its assignments may request assistance from other agencies. However, the assigned cognizant agency shall continue to be responsible under this directive. After three years the Federal agency or the recipient may request OMB to consider a change in the cognizant assignment if circumstances warrant.

James C. Miller III,

Director.

COGNIZANT AGENCY ASSIGNMENTS FOR COST  
ALLOCATION UNDER OMB CIRCULAR A-87  
AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128

	Cognizant Federal agency
<b>ALABAMA</b>	
State agencies:	
Aging Commission .....	HHS
Agriculture and Industry .....	USDA
Archives and History .....	DOI
Civil Defense .....	FEMA
Conservation and Natural History .....	DOI
Corrections .....	DOJ
Development .....	HUD
Economic and Community Affairs .....	DOL
Education .....	ED
Education-Voc Rehab Service .....	ED
Environmental Management .....	EPA
Forestry Commission .....	USDA
Governor's Office .....	HUD
Geological Survey .....	DOI
Highway .....	DOT
Industrial Relations .....	DOL
Labor .....	DOL
Law Enforcement Planning Agency .....	DOJ
Medical Services Administration .....	HHS
Mental Health .....	HHS
Military .....	DOD
Pensions and Securities .....	HHS
Planning and Federal Programs .....	HUD
Public Health .....	HHS
Youth Services .....	HHS
Counties:	
Calhoun .....	HHS
Dallas .....	HHS
Etowah .....	HHS
Houston .....	HHS
Jefferson .....	EPA
Lauderdale .....	HHS
Madison .....	HHS
Mobile .....	HHS
Montgomery .....	EPA
Morgan .....	HHS
Talladega .....	HHS
Tuscaloosa .....	DOI
Walker .....	HHS



COGNIZANT AGENCY ASSIGNMENTS FOR COST  
ALLOCATION UNDER OMB CIRCULAR A-87  
AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
Police	DOJ
Prosecuting Attorney	DOJ
Public Works	EPA*
Transportation	DOT
IDAHO	
State agencies:	
Adjutant General	DOO
Agriculture	USDA
Education	ED
Employment	DOL
Fish and Game	DOI
Governor's Office	HHS
Health and Welfare	HHS
Historical Society	DOI
Industrial Commission	DOL
Labor and Industrial Services	DOL
Lands	USDA
Parks and Recreation	DOI
Transportation	DOT
Water Resources	DOT
Counties:	
Ada	HHS
Canyon	HHS
ILLINOIS	
State agencies:	
Aging	HHS
Agriculture	USDA
Atomic Energy Commission	DOE
Board of Education	ED
Children and Family Services	HHS
Commerce and Community Affairs	HHS
Conservation	DOI
Corrections	DOJ
Emergency Services and Disaster Agency	FEMA
Energy and Natural Resources	DOE
Environmental Protection Agency	EPA
Governor's Office	DOL
Human Rights	DOJ
Labor	DOL
Law Enforcement	DOJ
Mental Health and Developmental Disabilities	HHS
Military and Naval	DOO
Mines and Minerals	DOI
Public Aid	HHS
Public Health	HHS
Rehabilitation Services	HHS
Sanitary Board	EPA
Transportation	DOT
Veterans Affairs	VA
Counties:	
Adams	HHS
Champaign	HUD
Cook	HUD
Community Development	HUD
Environmental Control/Resources	DOE
Manpower	DOL*
Sheriff	DOJ
De Kalb	EPA
De Page	HUD
Elm	HHS
Kankakee	HHS
Knox	HHS
Lake	HUD
La Salle	HHS
Macon	HHS
Madison	HHS
McHenry	HHS
McLean	HHS
Peoria	HUD
Rock Island	HHS
Sangamon	HHS
St. Clair	HUD
Tazewell	HHS
Vermillion	HHS
Whiteside	HHS
Will	HHS
Winnebago	HHS
Cities:	
Aurora	HHS
Bensenville	HHS
Chicago:	
Community Development and Housing	HUD*
Consumer Services	EPA
Economic Development/Opportunity	HUD

COGNIZANT AGENCY ASSIGNMENTS FOR COST  
ALLOCATION UNDER OMB CIRCULAR A-87  
AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
Employment and Training	DOL
Health/Human Services	HHS
Housing	HUD
Mayor's Office	DOT
Planning	HUD
Police	DOJ
Public Safety	DOJ
Public Works	DOT
Senior Citizens/Services	HHS
Cicero	HHS
Decatur	HHS
East St. Louis	HHS
Everston	HHS
Joliet	EPA
Oak Park	HHS
Peoria:	
Community Development	HHS*
Community Improvement	DOL
Public Works	EPA
Rockford	HHS
Rock Island	HUD
Stokely	HHS
Springfield	EPA
Waukegan	EPA
Towns:	
Aurora	HHS
Bensenville	HHS
Bloom	HHS
Bremen	HHS
Capital	HHS
Decatur	HHS
Downers Grove	HHS
E. St. Louis	HHS
Elgin	HHS
Everston	HHS
Joliet	HHS
Layden	HHS
Lyons	HHS
Mare	HHS
Milton	HHS
New Trier	HHS
Niles	HHS
Oak Park	HHS
Proviso	HHS
Rockford	HHS
Thomson	HHS
Waukegan	HHS
Wheeling	HHS
INDIANA	
State agencies:	
Aging and Community Services	HHS
Civil Defense and Emergency Management	FEMA
Commerce	DOE
Corrections	DOJ
Education	ED
Employment Security Division	DOL
Governor's Office	HHS
Health Board	HHS
Highways	DOT
Housing Board	HUD
Labor Division	DOL
Mental Health	HHS
Military	DOO
Natural Resources	DOI
Public Service Commission	DOT
Public Welfare	HHS
Regional Planning Commissions	DOE
Rehabilitation Service Agency	HHS
State Police	DOJ
Transportation	DOT
Veterans Affairs	VA
Counties:	
Allen	HHS
Clark	HHS
Delaware	HHS
Elkhart	HHS
Floyd	HHS
Grant	HHS
Howard	HHS
Lake	HHS
La Porte	HHS
Madison	HHS
Marion	HHS
Monroe	HHS
Porter	HHS

COGNIZANT AGENCY ASSIGNMENTS FOR COST  
ALLOCATION UNDER OMB CIRCULAR A-87  
AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
St. Joseph	HHS
Tippecanoe	HHS
Vanderburgh	HHS
Vigo	HHS
Wayne	HHS
Cities:	
East Chicago	HHS
Evansville:	
Community Development	HUD*
Planning	DOE
Transportation	DOT
Fort Wayne	EPA
Gary	HUD
Hammond	EPA
Indianapolis	HUD
Muncie	HHS
South Bend	HUD
Terre Haute	HUD
Towns:	
Anderson	HHS
Celmer	HHS
Center-Kokomo	HHS
Center-Muncie	HHS
Gary	HHS
Hammon	HHS
Knight	HHS
North-Hammond	HHS
Pigeon	HHS
Portage	HHS
Warren	HHS
Washington	HHS
Wayne-Fort Wayne	HHS
Wayne-Indianapolis	HHS
Wayne-Richmond	HHS
IOWA	
State agencies:	
Aging Commission	HHS
Agriculture	USDA
Commerce Commission	DOE
Conservation Commission	DOI
Corrections	DOJ
Development Commission	HUD
Governor's Office	DOL
Health	HHS
Historical	DOI
Human Services	HHS
Job Service	DOL
Labor Bureau	DOL
Planning and Programming	HHS
Public Defense	FEMA
Public Instruction	ED
Public Safety	DOJ
Transportation	DOT
Veterans' Affairs	VA
Water, Air, and Waste Management	EPA
Counties:	
Black Hawk	HHS
Clinton	HHS
Dubuque	HHS
Johnson	HHS
Linn	HHS
Polk	HHS
Portsmouth	HHS
Scott	HHS
Woodbury	HHS
Cities:	
Cedar Rapids	EPA
Council Bluffs	HHS
Des Moines	HHS
Des Moines	HUD
Dubuque	EPA
Sioux City	HUD
Waterloo	HHS
KANSAS	
State agencies:	
Adjutant General	FEMA
Aging	HHS
Agriculture Board	USDA
Corrections	DOJ
Education	ED
Economic Development	HUD
Fish and Game Commission	DOI
Forestry	DOI
Governor's Office	USD

COGNIZANT AGENCY ASSIGNMENTS FOR COST  
ALLOCATION UNDER OMB CIRCULAR A-87  
AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
Somerville.....	HUD
Springfield.....	HHS
Waltham.....	HHS
Worcester.....	HUD
Town Brookline.....	HHS
MICHIGAN	
State agencies:	
Aging office.....	HHS
Attorney General.....	HHS
Agriculture.....	USDA
Commerce.....	HUD
Corrections.....	DOJ
Education.....	ED
Governor's Office.....	DOJ
Labor.....	DOL
Management and Budget.....	HHS
Mental Health.....	HHS
Military Affairs.....	DOO
Natural Resources.....	DOI
Police.....	DOJ
Public Health.....	HHS
Social Services.....	HHS
State.....	DOI
Transportation.....	DOT
Counties:	
Allegan.....	HHS
Bay.....	HHS
Berrien.....	EPA
Calhoun.....	HHS
Gonzo.....	HHS
Ingham.....	HHS
Jackson.....	HHS
Kalamazoo.....	HHS
Kent.....	EPA
Lansing.....	HHS
Macomb.....	HHS
Madison.....	EPA
Marquette.....	HHS
Midland.....	HHS
Monroe.....	HHS
Muskegon.....	HHS
Oakland.....	HUD
Ottawa.....	EPA
Saginaw.....	EPA
Shenandoah.....	HHS
St. Clair.....	EPA
Washtenaw.....	HHS
Wayne.....	HHS
Cities:	
Ann Arbor.....	HUD
Bay City.....	HUD
Dearborn.....	HHS
Dearborn Heights.....	HHS
Detroit:	
Community and Economic Development.....	HUD
Employment and Training.....	DOL
Finance.....	HUD
Health and Human Services.....	HHS
Historical.....	HUD
Neighborhood Services.....	HHS
Planning.....	HUD
Police.....	DOJ
Public Works.....	HUD
Recreation.....	DOI
Senior Citizens/Services.....	HHS
Transportation.....	DOT
Flint:	
Community Development.....	HUD
Community Improvement.....	DOL
Public Works.....	DOC
Water/Sewer.....	EPA
Grand Rapids.....	EPA
Jackson.....	HHS
Kalamazoo.....	EPA
Lansing.....	EPA
Lincoln Park.....	HHS
Livonia.....	HHS
Pontiac.....	HUD
Rosville.....	HHS
Royal Oak.....	HHS
St. Clair Shores.....	HHS
Saginaw.....	HUD
Westland.....	HUD
Warren.....	HHS

COGNIZANT AGENCY ASSIGNMENTS FOR COST  
ALLOCATION UNDER OMB CIRCULAR A-87  
AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
Towns:	
Dearborn.....	HHS
Redford.....	HHS
MINNESOTA	
State agencies:	
Administration.....	HHS
Aging Board.....	HHS
Agriculture.....	USDA
Commerce.....	DOC
Corrections.....	DOJ
Council for the Handicapped.....	HHS
Economic Security.....	DOL
Education.....	ED
Employment Security.....	DOL
Energy and Economic Development.....	USDA
Governor's Office.....	HHS
Health.....	HHS
Historical Society.....	HUD
Housing Finance Agency.....	HUD
Human Services.....	HHS
Labor and Industry.....	DOL
Military Affairs.....	DOO
Natural Resources.....	DOI
Planning Agency.....	HHS
Pollution Control Agency.....	EPA
Transportation.....	DOT
Veterans Affairs.....	VA
Counties:	
Anoka.....	HHS
Dakota.....	HHS
Hennepin.....	HHS
Olmsted.....	HHS
Ramsey.....	HHS
Steens.....	HHS
St. Louis.....	HHS
Washington.....	HHS
Cities:	
Bloomington.....	HHS
Duluth.....	HHS
Minneapolis:	
Community Action Agency.....	HHS
Contract Management.....	HUD
Employment and Training.....	DOL
Recreation Development.....	DOI
St. Paul.....	HUD
MISSISSIPPI	
State agencies:	
Agriculture and Commerce.....	USDA
Archives and History.....	DOI
Economic Development.....	DOC
Education.....	ED
Employment Security Commission.....	DOL
Energy and Transportation.....	DOE
Forestry Commission.....	USDA
Governor's Office.....	HHS
Health.....	HHS
Highway.....	DOT
Human Development.....	HHS
Medicaid Commission.....	HHS
Mental Health.....	HHS
Military.....	DOO
Natural Resources.....	DOI
Public Safety.....	DOJ
Public Welfare.....	HHS
Rehabilitative Services.....	HHS
Veterans Affairs Commission.....	VA
Wildlife Conservation.....	DOI
Youth Services.....	ED
Counties:	
Bolivar.....	HHS
Forrest.....	HHS
Hartson.....	HHS
Hinds.....	HHS
Jackson.....	HHS
Jones.....	HHS
Lauderdale.....	HHS
Washington.....	HHS
Cities:	
Jackson.....	HUD
MISSOURI	
State agencies:	
Agriculture.....	USDA
Consumer Affairs, Regulation and Licensing.....	HUD

COGNIZANT AGENCY ASSIGNMENTS FOR COST  
ALLOCATION UNDER OMB CIRCULAR A-87  
AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
Conservation.....	DOI
Corrections and Human Resources.....	DOJ
Elementary and Secondary Education.....	ED
Governor's Office.....	DOC
Highway and Transportation.....	DOT
Labor and Industrial Relations.....	DOL
Mental Health.....	HHS
Natural Resources.....	DOI
Public Safety.....	DOJ
Social Services.....	HHS
Counties:	
Boone.....	HHS
Buchanan.....	HHS
Clay.....	HHS
Greene.....	HHS
Jackson.....	HHS
Jasper.....	HHS
Jefferson.....	HHS
St. Charles.....	HHS
St. Louis.....	HHS
Cities:	
Independence.....	HUD
Kansas City.....	HUD
Springfield.....	DOT
St. Joseph.....	HUD
St. Louis.....	HUD
Circuit Court.....	DOJ
Community Development.....	HUD
Courts.....	DOJ
Criminal Justice.....	DOJ
Employment and Training.....	DOL
Health/Human Services.....	HHS
Public Safety.....	EPA
Welfare.....	USDA
University City.....	HHS
MONTANA	
State agencies:	
Agriculture.....	USDA
Arts Council.....	HHS
Commerce.....	DOC
Education.....	ED
Fish, Wildlife and Parks.....	DOI
Governor's Office.....	HHS
Health and Environmental Science.....	HHS
Highways.....	DOT
Institutions.....	DOJ
Justice.....	DOJ
Labor and Industry.....	DOL
Library.....	HHS
Military Affairs.....	DOO
Natural Resources and Conservation.....	DOI
Social and Rehabilitation Services.....	HHS
State Lands.....	DOI
Counties:	
Cascade.....	HHS
Yellowstone.....	HHS
Cities:	
Billings.....	HHS
Great Falls.....	HHS
NEBRASKA	
State agencies:	
Aging.....	HHS
Aeronautics.....	DOT
Agriculture.....	USDA
Correctional Services.....	DOJ
Economic Development.....	HUD
Education.....	ED
Energy Office.....	DOE
Environmental Control.....	EPA
Game and Parks Commission.....	DOI
Governor's Office.....	HHS
Health.....	HHS
Historical Society.....	DOI
Justice.....	DOJ
Labor.....	DOL
Law Enforcement and Criminal Justice Commission.....	DOJ
Military.....	DOO
Policy Research Office.....	DOC
Public Institutions.....	HHS
Social Services.....	HHS
State Patrol.....	DOT
Roads.....	DOT
Veterans Affairs.....	VA

COGNIZANT AGENCY ASSIGNMENTS FOR COST  
ALLOCATION UNDER OMB CIRCULAR A-87  
AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
Westchester.....	HHS
Cities:	
Albany.....	HHS
Binghamton.....	EPA
Buffalo:	
Community Development.....	HUD*
Economic Development.....	HUD
Education.....	ED
Housing Authority.....	HUD
Human Resources.....	DOL
Parks.....	DOI
Police.....	DOJ
Public Works.....	EPA
Sewer Authority.....	EPA
Transportation.....	ED
Urban Renewal.....	HUD
Youth.....	DOI
Water.....	EPA
Cheektowaga.....	HHS
Mount Vernon.....	HUD
New Rochelle.....	HHS
New York:	
Aging.....	HHS*
Board of Education.....	ED
Criminal Justice Coordinating Council.....	DOJ
Economic Development Administration.....	DOC
Employment.....	DOL
Environmental Protection.....	EPA
Health.....	HHS
Housing Preservation and Development.....	HUD
Human Resources Administration.....	HHS
Mayor's Office.....	HUD
Mental Health.....	HHS
Parks.....	DOI
Transportation.....	DOT
Niagara Falls.....	HHS
Rochester.....	HUD
Schenectady.....	HHS
Syracuse.....	HHS
Troy.....	HHS
Utica.....	HHS
White Plains.....	HUD
Yonkers.....	HUD
Towns:	
Amherst.....	HHS
Babylon.....	HHS
Brookhaven.....	HUD
Colonie.....	HHS
Greenburgh.....	HHS
Hempstead.....	HUD
Huntington.....	HHS
Irondequoit.....	HHS
Islip.....	HHS
North Hempstead.....	HHS
Oyster Bay.....	HHS
Smithtown.....	HHS
Tonawanda.....	HHS
Union.....	HHS

## NORTH CAROLINA

State agencies:	
Administration.....	HHS*
Agriculture.....	USDA
Commerce.....	DOE
Community Colleges.....	ED
Correction.....	HHS
Cultural Resources.....	ED
Crime Control and Public Safety.....	DOJ
Public Education.....	ED
Employment Security Commission.....	DOL
Governor's Office.....	HUD
Human Resources.....	HHS
Labor.....	DOL
Natural Resources and Community Development.....	DOL
Transportation.....	DOT
Wildlife Resources Commission.....	DOI
Counties:	
Alamance.....	DOL
Buncombe.....	HUD
Burke.....	HHS
Cabarrus.....	HHS
Catawba.....	HHS
Cleveland.....	HHS
Craven.....	HHS
Cumberland.....	DOL

COGNIZANT AGENCY ASSIGNMENTS FOR COST  
ALLOCATION UNDER OMB CIRCULAR A-87  
AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
Davidson.....	DOL
Durham.....	HHS
Edgecombe.....	HHS
Forsyth.....	HHS
Gaston.....	HHS
Guilford.....	HHS
Halifax.....	HHS
Iredell.....	HHS
Johnston.....	HHS
Lenoir.....	HHS
Mecklenburg.....	HHS
Nash.....	HHS
New Hanover.....	HHS
Onslow.....	DOL
Pitt.....	HHS
Randolph.....	HHS
Robeson.....	DOC
Rockingham.....	HHS
Rowan.....	HHS
Wake.....	DOL
Wayne.....	HHS
Wilson.....	HHS

## Cities:

Asheville.....	HUD
Charlotte.....	HUD
Durham.....	HUD
Greensboro.....	EPA
High Point.....	HUD
Raleigh.....	HUD
Winston-Salem.....	HUD

## NORTH DAKOTA

State agencies:	
Adjutant General.....	DOC
Agriculture.....	USDA
Combined Law Enforcement Council.....	DOJ
Forest Service.....	DOI
Game and Fish.....	DOI
Governor's Office.....	DOL
Government Affairs Bureau.....	HUD
Health.....	HHS
Highway.....	DOT
Highway Patrol.....	DOT
Human Services.....	HHS
Housing Finance Agency.....	HUD
Institutions Director.....	HHS
Job Service.....	DOL
Labor.....	DOL
Management and Budget.....	HUD
Parks and Recreation.....	DOI
Parole and Probation.....	DOJ
Public Instruction.....	ED*
State Government and Outdoor Recreation.....	DOI
Veteran Affairs.....	VA
Vocational Rehabilitation.....	HHS
Water Commission.....	DOI
Counties: Cass.....	HHS

## Ohio

State agencies:	
Adjutant General.....	DOC
Aging Commission.....	HHS
Agriculture.....	USDA
Development.....	DOE
Education.....	ED
Employment Services Bureau.....	DOL
Environmental Protection Agency.....	EPA
Governor's Office.....	HHS
Health.....	HHS
Highway Safety.....	DOT
Human Services.....	HHS
Industrial Relations.....	DOL
Mental Health.....	HHS
Natural Resources.....	DOI
Public Utilities.....	DOT
Rehabilitation and Correction.....	DOJ
Transportation.....	DOT
Youth Service.....	HHS
Counties:	
Allen.....	HHS
Ashtabula.....	HHS
Belmont.....	HHS
Butler.....	HHS
Clark.....	HHS
Clermont.....	HHS
Columbiana.....	HHS

COGNIZANT AGENCY ASSIGNMENTS FOR COST  
ALLOCATION UNDER OMB CIRCULAR A-87  
AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
Cuyahoga:	
Aging.....	HHS*
Commissioners.....	DOC
Community and Economic Development.....	DOL
Community Development.....	HUD
Courts.....	DOJ
Sanitation.....	EPA
Sheriff.....	DOJ
Welfare.....	HHS
Erie.....	HHS
Farfield.....	HHS
Franklin.....	HHS
Greene.....	HHS
Hamilton:	
Community Development.....	DOL
Community Improvement.....	HUD*
Hancock.....	HHS
Jefferson.....	HHS
Lake.....	HHS
Lawrence.....	HHS
Licking.....	HHS
Lorain.....	HHS
Lucas:	
Community Commissioners.....	DOI
County Engineer.....	DOT
Courts.....	DOJ
Sanitary Engineer.....	EPA
Welfare.....	HHS*
Mahoning.....	HHS
Merion.....	HHS
Medina.....	HHS
Miami.....	HHS
Montgomery:	
Community Development.....	HUD
Community Services.....	HHS*
Engineering.....	DOT
Parks and Recreation.....	DOI
Sanitary.....	EPA
Muskingum.....	HHS
Portage.....	HHS
Richland.....	HHS
Ross.....	HHS
Sandusky.....	HHS
Scioto.....	HHS
Seneca.....	HHS
Stark.....	HHS
Summit.....	HHS
Trumbull.....	HHS
Tuscarawas.....	HHS
Warren.....	HHS
Washington.....	HHS
Wayne.....	HHS
Wood.....	HHS
Cities:	
Akron.....	EPA
Canton:	
Community Development.....	HUD
Health/Human Services.....	EPA*
Mayor's Office.....	DOL
Water Pollution Control.....	EPA
Cincinnati:	
Community Improvement.....	DOL
Health/Human Services.....	HHS
Mayor's Office.....	HUD*
Planning.....	DOT
Public Safety.....	DOJ
Recreation.....	USDA
Transit.....	DOT
Water.....	EPA
Cleveland:	
Community Development.....	HUD
Economic Development/Opportunity.....	HUD
Health/Human Services.....	EPA
Human Resources/Relations.....	DOL*
Cleveland Heights.....	HHS
Columbus.....	HUD
Dayton:	
Aviation.....	USDA
Community Improvement.....	DOL*
Fire Services.....	DOJ
Housing and Urban Development.....	HUD
Water.....	EPA
Youth Services.....	USDA
Euclid.....	HHS
Hamilton.....	HHS
Kettering.....	HHS

COGNIZANT AGENCY ASSIGNMENTS FOR COST  
ALLOCATION UNDER OMB CIRCULAR A-87  
AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
Lakewood.....	HHS
Lima.....	HHS
Loran.....	EPA
Parna.....	HHS
Springfield.....	HHS
Toledo.....	HUD
Warren.....	HUD
Youngstown.....	HUD
Towns:	
Canton.....	HHS
Madison.....	HHS
Perry.....	HHS
Plan.....	HHS
Springfield.....	HHS
OKLAHOMA	
State agencies:	
Agriculture.....	USDA
Civil Defense.....	FEMA
Conservation Commission.....	EPA
Corrections.....	DOJ
Economic and Community Affairs.....	DOL
Education.....	ED
Employment Security Commission.....	DOL
Governor's Office.....	DOC
Health.....	HHS
Human Services.....	HHS
Labor.....	DOL
Mental Health.....	HHS
Military.....	DOO
Mines.....	DOI
Pollution Control.....	EPA
Public Safety.....	DOJ
Tourism and Recreation.....	DOI
Transportation.....	DOT
Veterans Affairs.....	VA
Vocational and Technical Education.....	ED
Water Resources Board.....	EPA
Wildlife Conservation.....	DOI
Counties:	
Comanche.....	HHS
Garfield.....	HHS
Key.....	HHS
Muskogee.....	EPA
Oklahoma.....	HHS
Tulsa.....	EPA
Cities:	
Lawton.....	HUD
Oklahoma City.....	HHS
Tulsa.....	HUD
OREGON	
State agencies:	
Agriculture.....	USDA
Commerce.....	DOC
Economic Development.....	DOC
Education.....	ED
Energy.....	DOE
Environmental Quality.....	EPA
Executive Department.....	DOL
Fish and Wildlife.....	DOI
Forestry.....	USDA
Geology and Mineral Industries.....	DOI
Governor's Office.....	HUD
Human Resources.....	HHS*
Justice.....	DOJ
Labor and Industries Bureau.....	DOL
State Police.....	DOJ
Transportation.....	DOT
Veteran Affairs.....	VA
Water Resources.....	DOI
Workers Compensation.....	DOL
Counties:	
Clackamas.....	HHS
Cook.....	HHS
Douglas.....	HHS
Jackson.....	HHS
Lane.....	HHS
Linn.....	HHS
Marion.....	HHS
Washington.....	HHS
Cities:	
Eugene.....	HUD
Portland.....	HUD
Salem.....	DOT

COGNIZANT AGENCY ASSIGNMENTS FOR COST  
ALLOCATION UNDER OMB CIRCULAR A-87  
AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
PACIFIC ISLANDS	
State agencies: All departments and agencies.....	DOI
PENNSYLVANIA	
State agencies:	
Aging.....	HHS
Agriculture.....	USDA*
Attorney General's Office.....	DOJ
Commerce.....	DOC
Community Affairs.....	HUD
Education.....	ED
Emergency Management Agency.....	FEMA
Energy Council.....	DOE
Environmental Resources.....	EPA
Fish Commission.....	DOI
Game Commission.....	DOI
Governor's Office.....	DOL
Health.....	HHS
Historical and Museum Commission.....	DOI
Housing Finance Agency.....	HUD
Labor and Industry.....	DOL
Military Affairs.....	DOO
Probation and Parole Board.....	DOJ
Public Welfare.....	HHS
State Police.....	DOJ
Transportation.....	DOT
Counties:	
Adams.....	HHS
Allegheny:	
Audit Services.....	HHS*
Community Development.....	HUD
Comprehensive Education and Training Act.....	HHS
Federal Programs.....	DOI
Health/Human Services.....	HHS
Jail.....	DOJ
Mental Health/Retardation.....	HHS
Armstrong.....	HHS
Beaver.....	HHS
Berks.....	HHS
Blair.....	HHS
Bradford.....	HHS
Bucks:	
Adult Services.....	HHS*
Child Welfare.....	HHS
Community Development.....	HHS
Community Improvement.....	DOL
Mental Health/Retardation.....	HHS
Butler.....	HHS
Cambria.....	HHS
Carbon.....	HHS
Centre.....	HHS
Chester.....	HHS
Clearfield.....	HHS
Colombia.....	HHS
Crawford.....	HHS
Cumberland.....	HHS
Dauphin.....	HHS
Delaware.....	HHS
Erie.....	HHS
Fayette.....	HHS
Franklin.....	DOJ
Indiana.....	HHS
Lackawanna.....	HHS
Lancaster.....	HHS
Lawrence.....	HHS
Lebanon.....	HHS
Lehigh.....	HHS
Lycornig.....	HHS
Luzerne.....	DOJ
McKean.....	HHS
Merger.....	HHS
Montgomery:	
Child Welfare.....	HHS*
Community Development.....	HUD
Community Improvement.....	DOL
Geriatric Center.....	HHS
Northampton.....	HHS
Northumberland.....	HHS
Schuylkill.....	HHS
Somerset.....	HHS
Washington.....	DOL
Westmoreland:	
Aging.....	HHS*
Children's Bureau.....	HHS
Housing Authority.....	HUD

COGNIZANT AGENCY ASSIGNMENTS FOR COST  
ALLOCATION UNDER OMB CIRCULAR A-87  
AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
Manpower.....	DOL
Planning.....	HUD
Transportation.....	DOT
York.....	DOL
Cities:	
Allentown.....	HUD
Altoona.....	HUD
Bethlehem.....	HHS
Chester.....	HUD
Erie.....	HUD
Harrisburg.....	HUD
Johnstown.....	HUD
Lancaster.....	EPA
Philadelphia:	
Public Property.....	DOT
Schools.....	ED
All other departments.....	HUD*
Pittsburgh.....	HUD
Reading.....	HUD
Scranton:	
Community and Economic Development.....	HUD
All other departments.....	EPA*
Westmoreland.....	HUD
Wilkes-Barre.....	HUD
York.....	HHS
Towns:	
Abington.....	HHS
Bristol.....	HHS
Haverford.....	HHS
Lower Merion.....	HHS
Penn Hills.....	HHS
Upper Darby.....	HHS
PUERTO RICO	
State agencies:	
Agriculture.....	USDA
Commerce.....	DOC
Consumer Affairs.....	HHS
Cooperative Development Administration.....	DOC
Crime Commission.....	DOJ
Cultural Affairs.....	HHS
Addiction Services.....	HHS
Economic Development Administration.....	DOL
Education.....	ED
Employment Security Bureau.....	DOL
Environmental Quality Board.....	EPA
Governor's Office.....	DOI
Health.....	HHS
Housing.....	HUD
Labor and Human Resources.....	DOL
Metropolitan Bus Authority.....	DOT
Municipal Services Administration.....	HUD
National Guard.....	DOO
Natural Resources.....	HHS
Social Services.....	HHS
Solid Waste Management Authority.....	EPA
Transportation and Public Works.....	DOT
Rhode Island	
State agencies:	
Adjutant General's Office.....	DOO
Administration.....	HHS*
Attorney General.....	DOJ
Business Regulation.....	DOC
Children and Their Families.....	HHS
Community Affairs.....	HHS
Corrections.....	DOJ
Economic Development.....	DOL
Education.....	ED
Elderly Affairs.....	HHS
Emergency Management Agency.....	FEMA
Employment Security.....	DOL
Environmental Management.....	USDA
Governor's Office.....	DOJ
Health.....	HHS
Labor.....	DOL
Mental Health, Retardation, and Hospitals.....	HHS
Public Transit Authority.....	DOI
Social and Rehabilitative Services.....	HHS
State Police.....	DOJ
Transportation.....	DOT
Cities:	
Cranston.....	HHS
Pawtucket.....	EPA
Providence:	
Community Development.....	HUD*

PPM 5100.8B  
Appendix 2

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**Part III**

**Quality Project Closeout Report Requirements**

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**Part III**

**Quality Project Closeout Report Requirements**

**PREFACE:**

The quality project formulation, management and completion process begins and ends with timely communications and a commitment to provide an improvement to aviation safety and development on schedule.

**PURPOSE:**

The Project Closeout Report certifies and summarizes to the FAA the history of the project, eligible costs incurred, project testing and inspection, specification adherence and corrective action taken on any deficiencies. It is submitted, along with any other supporting documentation, to the appropriate FAA field office (refer to Appendix 1). The preparation of the final closeout report is the responsibility of the Sponsor.

**COMMITMENTS:**

**Sponsor Commitments:**

The Sponsor should be committed to provision of the Project Closeout Report to the FAA within 90 days of physical completion of the project. The report should be in the format contained in this guide (refer to Appendix 3).

**Consultant Commitments:**

The project consultants should finalize project records and prepare for the Sponsor the Final Project Closeout Report documentation within 10 days of physical completion of the project.

**FAA Commitments:**

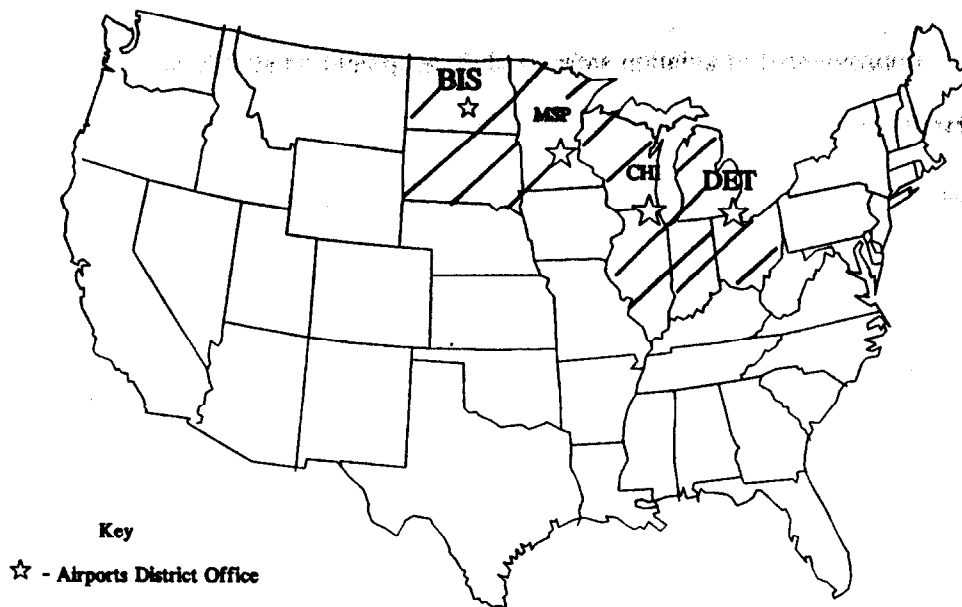
The FAA should be committed to process final payment applications within 30 days of receipt of the Project Closeout Report. Some final payment applications will necessarily take longer if additional funds are required.

**SUMMARY:**

Closing out a project is a responsibility that involves the commitment of the Sponsor (and Sponsor's consultant), often the State Aeronautics Bureau and FAA project manager. Quality communications and project record keeping at the beginning of the project are essential to make closing out of a project more of a summary task rather than a data collection task. The ultimate goal is not simply closing out projects, but to promote quality project formulation and management processes that result in projects being completed on schedule. The FAA requirements for the preparation of a Quality Project Closeout Report are contained in Appendix 2 of this Sponsor Guide.

March 22, 1993

## APPENDIX 1 - GREAT LAKES REGION ADDRESS LIST



### Airports District Offices

#### Indiana/Illinois

FAA  
Airports District Office  
Chicago  
2300 East Devon Ave.  
Des Plaines, IL 60018  
312-694-7336

#### Ohio/Michigan

FAA  
Airports District Office  
Detroit  
8820 Beck Road  
East Willow Run Airport  
Belleville, MI 48111  
313-487-7300

#### Wisconsin/Minnesota/South Dakota

FAA  
Airports District Office  
Minneapolis  
Minneapolis-St. Paul Int. Apt.  
6020 28th Avenue South  
Minneapolis, MN 55450  
612-725-4221

#### North Dakota

FAA  
Airports District Office  
Bismarck  
2000 University Drive  
Bismarck, ND 58504  
701-250-4385

AIRPORTS

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**Part III**

**Quality Project Closeout Report Requirements**

**Appendix 2 - Quality Project Closeout Report Requirements**

**The Final Project Closeout Report should be divided into the following sections:**

- A. Project Summary
- B. Executive Summary
- C. Project Cost Summary
  - 1. Administrative
  - 2. Land
  - 3. Consultant
  - 4. Testing
  - 5. Inspection
  - 6. Construction
  - 7. Equipment
  - 8. OTHER
- C(2) Land Acquisition Summary
- D. Partial Payment History Summary
- E. Change Order Summary
- F. Mandatory Project Review Comments and Certification Summary
- G. DBE Participation Summary
- H. Final Inspection Report and Punch List Item Clearance
- I. Construction Management Report
- J. Conclusion: Final Payment Recommendations and Project Amendment Requirements

**A brief description of what is required under each of the above Project Closeout Report Sections follows:**

- A. Project Summary - This is a presentation of specific information on the AIP project description, amount and amendment history.
- B. Executive Summary - This section highlights any unusual factors associated with the project management and accomplishment and specific recommendations for project closeout. For example:
  - (1) Liquidated damages
  - (2) Unsatisfactory construction
  - (3) Unusual delays in project accomplishment
  - (4) Non-performed items
  - (5) Ineligible work



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**Part III**

**Quality Project Closeout Report Requirements**

**Appendix 2 - Quality Project Closeout Report Requirements (con't)**

C. **Project Cost Summary** - This section is the substance of the closeout report and details eligible and reasonable costs incurred for all major project cost categories. It is presented in the format suggested in this Sponsor Guide. Sponsors should refer to AC 150/5100-10A Accounting Records Guide for Airport Aid Program Sponsors. This advisory circular sets forth record keeping requirements imposed on Sponsors receiving federal aid for airport improvements. Each specific cost category needs a detailed summary as follows:

1. **Administrative Costs** - Itemization of specific administrative costs incurred for audit service, advertisement, legal, closeout, project management, etc.
2. **Land Costs** - A complete listing of all parcels included in project with itemization of costs incurred for acquisition and relocation along with appraisal information, negotiated and/or condemnation awards and determination of reasonableness. A format for land cost summary is found on Page 9.
3. **Consultant Costs** - A complete listing of all consultant contract services for both preliminary and final design, indicating original contract amounts and any increases. Increased contract amounts should indicate date, amount, work performed and justification.
4. **Testing Costs** - All testing lab contracts services should be listed by company and identify original contract amounts and justification for any increases, etc.
5. **Inspection Services** - A complete listing of all inspection service costs by contract or force account.
6. **Construction Contract** - A listing of each individual contract with original bid amount and all change orders with amounts and justification as indicated in Appendix 3 "Project Closeout Report" format.
7. **Equipment Contracts** - Same as above for construction contract.
8. **Other Service** - Any project costs incurred not fitting any of the above categories should be identified.

D. thru J. Requirements are self-explanatory as indicated on each section page.

**Part III**

**Quality Project Closeout Report Requirements**

**Appendix 3 - Project Closeout Report Format**

**A. Project Summary**

**Location:**

**Airport:**

**Project Number:**

**Grant Contract Number:**

**Grant Agreement Acceptance Date:**

**Grant Agreement Amount:**

**Amendment No. 1 Date/Amount:**

**Primary Purpose:**

**Amendment No. 2 Date/Amount:**

**Primary Purpose:**

**Amendment No. 3 Date/Amount:**

**Maximum Existing Grant Obligation:**

**Sponsors:**

---

---

**Percent Federal Participation Rates:**

**Basic Participation Rate \_\_\_ %**

**Project Description: (with all amendments)**

**Identify work items with % participation rate other than basic rate above by indicating % rates after work item.**

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Part III

Quality Project Closeout Report Requirements

**Appendix 3 - Project Closeout Report Format (con't)**

**B. Executive Summary**

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**Part III**

**Quality Project Closeout Report Requirements**

**Appendix 3 - Project Closeout Report Format (con't)**

**C Project Cost Summary**

Item Ref.	Description	Claimed (1) Cost	FAA Adjustment	Note Ref.	FAA Recommended Amount
--------------	-------------	---------------------	-------------------	--------------	---------------------------

**A Administrative**

1. Legal
2. Audit
3. Admin.
4. Closeout

**B. Engineering**

1. Design
2. Inspection
3. Testing

**C. Land (Land acquisition summary by parcel should be attached in format of C(2)).**

1. Acquisition
2. Relocation Expenses
3. Relocation Payments

**D. Construction (2)**

- 1.
- 2.

\* NOTE: 1. If construction work is included in more than one grant, then a sheet should be attached showing the item by item breakout with appropriate percent proration of engineering, testing, inspection costs, etc.

**E. Equipment**

- 1.
- 2.

**F. Other**

(Totals)

Federal Share @ \_\_\_\_\_ % (Maximum Grant Obligation: \_\_\_\_\_ )

Less Excess Over Maximum Obligation: \_\_\_\_\_

Less Previous Payments: \_\_\_\_\_

Amount Overpaid: \_\_\_\_\_

Recommended Total Grant Amount: \_\_\_\_\_

Excess Over Current Maximum Obligation: \_\_\_\_\_

Recommended Final Payment: \_\_\_\_\_

FEB 21 2013

Part III

Quality Project Closeout Report Requirements

Appendix 3 - Project Closeout Report Format (con't)

ADJUSTMENT NOTES

Adjustment notes should indicate specific reason for deduction from amount requested in a narrative form.

<u>Note Ref.</u>	<u>Remarks</u>
------------------	----------------

FEB 2 1993

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Appendix 2

Part III Quality Project Closeout Report Requirements

Appendix 3 - C(2) Land Acquisition Summary

Project Number \_\_\_\_\_

Parcel No(s)	Owner Name	Acres	Appraised Value		Review Appr. Value	Just Comp. Offer	Negotiated Settlement	Condemnation Award
			No. 1.	No. 2.				

Negotiated settlements in excess of approved Just Compensation offer require documentation per AC 150/5100-11 to be attached to this summary.

Land Payment and Relocation Summary should also be submitted based on sample included as Appendix 4.

FEB 24 1996

Part III

Quality Project Closeout Report Requirements

**Appendix 3 - Project Closeout Report Format (con't)**

**D. Partial Payment History Summary:**

<u>Partial</u> <u>Pmnt-No.</u>	<u>Date</u>	<u>Amount</u> <u>Requested</u>	<u>Amount</u> <u>Paid</u>	<u>Grant</u> <u>Balance</u>
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FEB 24 1993

**Part III**

**Quality Project Closeout Report Requirements**

**Appendix 3 - Project Closeout Report Format (con't)**

**E. Change Order Summary:**

Project No: \_\_\_\_\_

Contract No: \_\_\_\_\_

Contract Work Description: \_\_\_\_\_

<u>Item</u>	<u>AIP Allowable</u>	<u>AIP Not Allowable</u>	<u>Total Cost</u>
<b>As-Bid Contract</b>			
Change Order No. 1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
Etc:			
<b>Total</b>	_____	_____	_____

NOTE! Approved change orders should be summarized above, along with a copy of sponsor's/consultant's record of conversation with the FAA Project Manager if advance verbal approval of change order was requested and provided by FAA. (Note: This is not required unless AIP participation is requested.)



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Part III

Quality Project Closeout Report Requirements

**Appendix 3 - Project Closeout Report Format (con't)**

**F. Mandatory Project Review Comments and Certification Summary:**

	<u>N/A</u>	<u>Yes</u>	<u>No*</u>
1. All construction work was performed in full conformity with approved project plans and specifications.	—	—	—
2. All work included on approved project plans and included in the project description has been satisfactorily completed.	—	—	—
3. Reserved	—	—	—
4. Reserved	—	—	—
5. A final inspection of the project work was conducted by the Sponsor.	—	—	—
6. Liquidated damages were not assessed.	—	—	—
7. Satisfactory "as-builts" have been received and are in the Sponsor's files.	—	—	—
8. All project certifications completed.	—	—	—
a. Land	—	—	—
b. Plans and Specifications	—	—	—
c. Consultant Selection	—	—	—
d. Equipment	—	—	—
e. Final Report	—	—	—
f. Other (specify)	—	—	—

(\*Comment is required for any item checked in the "No" column)

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**Part III**

**Quality Project Closeout Report Requirements**

**Appendix 3 - Project Closeout Report Format (con't)**

F. Mandatory comments on any item checked in "No" column.

<b><u>Item No.</u></b>	<b><u>Comments</u></b>
------------------------	------------------------

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Part III

Quality Project Closeout Report Requirements

Appendix 3 - Project Closeout Report Format (con't)

G. DBE Participation Summary

Name of Prime Contractor or DBE	Amount of Contract	DBE Amount	Contract Goal % DBE	Actual % DBE
---------------------------------------	-----------------------	---------------	------------------------	-----------------

**Appendix 3 - Project Closeout Report Format (con't)**

**H. Final Inspection Report and Punch List Item Clearance**

Include in this section as a referenced attachment.

**I. Construction Management Report (for projects with paving in excess of \$250,000.00)**

Include in this section as a referenced attachment

FEB 24 1989

Part III

Quality Project Closeout Report Requirements

Appendix 3 - Project Closeout Report Format (con't)

CONCLUSION:

J. Final Payment Recommendations and Project Amendment Requirement.

(Check Appropriate Items)

- \_\_\_\_\_ A. No further payment is due.
- \_\_\_\_\_ B. If funds are available and the Grant is appropriately amended in the amount of \$ \_\_\_\_\_ a payment (or an additional payment) of \$ \_\_\_\_\_ is recommended.
- \_\_\_\_\_ C. A final payment in the amount of \$ \_\_\_\_\_ is recommended.
- \_\_\_\_\_ D. Cost Backup (Included to document cost incurred as required).
1.  
2.  
3.  
4.
- \_\_\_\_\_ E. Sponsor's Audit Report
- \_\_\_\_\_ 1. Audit Report attached. Grant prior to September 18, 1985.
- \_\_\_\_\_ 2. A-128 system audit performed and approved on \_\_\_\_\_  
19 \_\_\_\_\_ by cognizant agency \_\_\_\_\_.

All costs were necessary, reasonable in amount and otherwise allowable as project costs.

\_\_\_\_\_ Date: \_\_\_\_\_  
(Sponsor)

SEP 1 1953

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Appendix 2

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Appendix 2[illegible]

FEB 24 1985

PPM 5100.8B

Appendix 2

Part III

Quality Project Closeout Report Requirements

**Appendix 3 - Project Closeout Report Format (con't)**

**CONCLUSION:**

**J. Final Payment Recommendations and Project Amendment Requirement.**

(Check Appropriate Items)

\_\_\_\_\_ A. Additional Cost Backup Documentation. (Include documentation other than required to support costs claimed.))

- |    |    |
|----|----|
| 1. | 3. |
| 2. | 4. |

**B. Sponsor's Audit Report**

\_\_\_\_\_ 1. Audit Report attached. Grant prior to September 18, 1985.

\_\_\_\_\_ 2. A-128 system audit performed and approved on \_\_\_\_\_  
19\_\_\_\_\_ by cognizant agency \_\_\_\_\_.

\_\_\_\_\_ 3. Attach list of Sponsor Audit of any Consultant Agreement or Force Account Engineering or Force Account Consultant contract.

All recommended costs were necessary, reasonable in amount and otherwise allowable as project costs.

Prepared By: \_\_\_\_\_ Date: \_\_\_\_\_

Requested By: \_\_\_\_\_ Date: \_\_\_\_\_  
(Sponsor)

**FAA FINAL PAYMENT RECOMMENDATION**

\_\_\_\_\_ C. No further payment is due.

\_\_\_\_\_ D. If funds are available and the Grant is appropriately amended in the amount of \$\_\_\_\_\_ a payment (or an additional payment) of \$\_\_\_\_\_ is recommended.

\_\_\_\_\_ E. A final payment in the amount of \$\_\_\_\_\_ is recommended.

Concurred By: \_\_\_\_\_ Date: \_\_\_\_\_

Approved By: \_\_\_\_\_ Date: \_\_\_\_\_



FEB 24 1983

Appendix 3  
PPM 5100.8B

### APPENDIX 3

#### INVENTORY OF CHANGES, PPM 5100.8B AUDITS & PROJECT CLOSEOUTS

1. Acknowledges updated organization; i.e. AGL-610 and -620.
2. Deletes requirement for "final payment request package" and submittal of same to the regional office. This "package" becomes the "final Project Close-Out Report" and is an internal ADO document (and necessarily included in Sponsor's "final closeout report").
3. Deletes requirement to withdraw (\$2500 or 1/2 of one percent of the grant amount pending A-128 audit).
4. Deletes policy allowing Sponsors to reclaim disallowed land costs after financial closeout.
5. Deletes reference to PGP.
6. Deletes condition on closeout of master planning grants without a system audit "if a subsequent development grant is not imminent."
7. Deletes requirement to submit Attachment G audits to regional office for decision.
8. ADO's in special circumstances (and this would be very rare) may request system reviews. This is not a -610 (660) action.
9. Deletes requirement for "regional grant review".
10. Clarifies that "final payment actions" are ADO actions. AGL-610 is involved from a funding availability standpoint and Phase 8 issuance only.
11. Provides final Project Close-Out Report format which "SHOULD" be used (in lieu of "SHALL" be used). Format is properly an ADO decision.
12. Provides that Phase 8 action shall be accomplished by AGL-610.
13. Intends to utilize the Sponsor's final closeout report to the maximum possible extent. This is an eligible cost.

FEB 2 1977

14. Appendix 2 is now "The Sponsor's Guide to Quality Project Closeout Report Requirements". This was previously mailed, in quantity, to the ADO's to assist the sponsor in accomplishing project closeouts. It is in such a format that it can be copied directly from this PPM and mailed to a sponsor closing a project.